

Banner & Witcoff Ref. No.

05274.00016

Power of Attorney

And we hereby appoint, both jointly and severally, as our attorneys, all Banner & Witcoff, Ltd. attorneys indicated therein under PTO Customer Number #22907, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office.

All correspondence and telephone communications should be addressed to:

Banner & Witcoff, Ltd.
Customer Number: 22907 (WDC)

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Signature _____ Date _____
 Full Name of First Inventor Tanaka Hirohisa A.
 Family Name Family Name First Given Name Second Given Name
 Residence Menlo Park, California Citizenship U.S.
 Post Office Address 350 Sharon Park Drive, Apartment C74, Menlo Park, California 94025

Signature _____ Date _____
 Full Name of Second Inventor Hendrey Geoffrey R.
 Family Name Family Name First Given Name Second Given Name
 Residence San Bruno, California Citizenship U.S.
 Post Office Address 3800 Treetops Circle, Unit 302, San Bruno, California 94066

Signature Philip J. Koopman Date 10/19/01
 Full Name of Third Inventor Koopman, Jr. Philip J.
 Family Name Family Name First Given Name Second Given Name
 Residence Pittsburgh, Pennsylvania Citizenship U.S.
 Post Office Address 6537 Darlington Road, Pittsburgh, Pennsylvania 15217

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6. .4.00016

JOINT DECLARATION FOR PATENT APPLICATION

As the below named inventors, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to our names;

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled METHOD AND APPARATUS FOR LOCATION-SENSITIVE SUBSIDIZED CELL PHONE BILLING, the specification of which

is attached hereto.

was filed on July 5, 2001 as Application Serial Number 09/898,497 and was amended on _____
(if applicable).

was filed under the Patent Cooperation Treaty (PCT) and accorded International Application No. _____ filed _____, and amended on _____ (if any).

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We hereby acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56(a).

Prior Foreign Application(s)

We hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

		Date of Filing (Day, Month, Year)	Date of Issue (Day, Month, Year)	Priority Claimed Title 35 U.S.C. §119

Prior United States Provisional Application(s)

We hereby claim priority benefits under Title 35, United States Code, §119(e)(1) of any U.S. provisional application listed below:

U.S. Provisional Application No.	Date of Filing (Day, Month, Year)	Priority Claimed Title 35 U.S.C. §119(e)(1)
60/216,728	7 July 2000	Yes

Prior United States Application(s)

We hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, we acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

	Date of Filing (Day, Month, Year)	Status X Published Pending, Abandoned

Declaration and Power of Attorney (Continued)

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INVENTOR SIGNATURE(S):

NAME OF FIRST INVENTOR:		As A petition has been filed for this unsigned Inventor					
Given Name (First and MI)	Hirohisa A.			Family Name or Surname	Taneika		
Inventor's Signature	<i>Hirohisa A. Taneika</i>					Date	21-2-02
Residence City	Menlo Park	Residence State	CA	Residence Country	USA	Citizenship	U.S.
Mailing Address	350 Shabot Park Drive, Apt. G24						
City	Menlo Park	State	CA	Postcode/ Zip	94025	Country	USA

NAME OF SECOND INVENTOR:		As A petition has been filed for this unsigned Inventor					
Given Name (First and MI)	Geoffrey R.			Family Name or Surname	Hendrey		
Inventor's Signature						Date	
Residence City	San Bruno	Residence State	CA	Residence Country	USA	Citizenship	U.S.
Mailing Address	3800 Treetops Circle, Unit 302						
City	San Bruno	State	CA	Postcode/ Zip	94066	Country	USA

NAME OF THIRD INVENTOR:		As A petition has been filed for this unsigned Inventor					
Given Name (First and MI)	Philip J.			Family Name or Surname	Koopman Jr.		
Inventor's Signature						Date	
Residence City	Pittsburgh	Residence State	PA	Residence Country	USA	Citizenship	U.S.
Mailing Address	6537 Darlington Road						
City	Pittsburgh	State	PA	Postcode/ Zip	15217	Country	USA

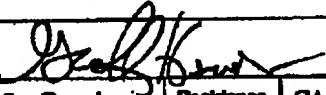
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INVENTOR SIGNATURE(S):

NAME OF FIRST INVENTOR:		As A petition has been filed for this unsigned inventor					
Given Name (First and MI)	Hirokisa A.			Family Name or Surname	Taneika		
Investor's Signature						Date	
Residence City	Menlo Park	Residence State	CA	Residence Country	USA	Citizenship	U.S.
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City	Menlo Park	State	CA	Postcode/ Zip	94025	Country	USA

NAME OF SECOND INVENTOR:		As A petition has been filed for this unsigned inventor					
Given Name (First and MI)	Geoffrey R.			Family Name or Surname	Hendrey		
Investor's Signature						Date	02-13-02
Residence City	San Francisco	Residence State	CA	Residence Country	USA	Citizenship	U.S.
Mailing Address	1240 Pennsylvania Avenue						
City	San Francisco	State	CA	Postcode/ Zip	94107	Country	USA

NAME OF THIRD INVENTOR:		As A petition has been filed for this unsigned inventor					
Given Name (First and MI)	Philip J.			Family Name or Surname	Koopman Jr.		
Investor's Signature						Date	
Residence City	Pittsburgh	Residence State	PA	Residence Country	USA	Citizenship	U.S.
Mailing Address	6537 Darlington Road						
City	Pittsburgh	State	PA	Postcode/ Zip	15217	Country	USA